

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIRST LEGISLATURE
FIRST SPECIAL SESSION
LEGISLATIVE BILL 13

Introduced by Pahls, 31.

Read first time November 06, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-2701.02, Reissue Revised Statutes of Nebraska, section
3 77-2701.35, Revised Statutes Cumulative Supplement,
4 2008, and section 77-2701, Revised Statutes Supplement,
5 2009; to impose a state sales and use tax on certain
6 transactions in calendar year 2010; to harmonize
7 provisions; to provide and operative date; to repeal the
8 original sections; and to declare an emergency.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Revised Statutes Supplement,
2 2009, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to
4 77-27,236 and sections 4 to 6 of this act shall be known and may be
5 cited as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.02, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 77-2701.02 Pursuant to section 77-2715.01:

9 (1) Until July 1, 1998, the rate of the sales tax levied
10 pursuant to section 77-2703 shall be five percent;

11 (2) Commencing July 1, 1998, and until July 1, 1999, the
12 rate of the sales tax levied pursuant to section 77-2703 shall be
13 four and one-half percent;

14 (3) Commencing July 1, 1999, and until the start of the
15 first calendar quarter after July 20, 2002, the rate of the sales
16 tax levied pursuant to section 77-2703 shall be five percent; ~~and~~

17 (4) Commencing on the start of the first calendar quarter
18 after July 20, 2002, the rate of the sales tax levied pursuant to
19 section 77-2703 shall be five and one-half percent; ~~and-~~

20 (5) Commencing January 1, 2010, and until January 1,
21 2011, the rate of the sales tax levied pursuant to section 6 of
22 this act shall be sixty-five hundredths percent.

23 Sec. 3. Section 77-2701.04, Revised Statutes Supplement,
24 2009, is amended to read:

25 77-2701.04 For purposes of sections 77-2701.04 to

1 77-2713 and sections 4 to 6 of this act, unless the context
2 otherwise requires, the definitions found in sections 77-2701.05 to
3 77-2701.53 shall be used.

4 Sec. 4. The following sections shall not apply to
5 transactions occurring on and after January 1, 2010, and before
6 January 1, 2011, and transactions which would be exempt from tax
7 because of such sections shall be subject to the tax imposed in
8 section 6 of this act:

9 Sections: 77-2704.03 to 77-2704.05, 77-2704.07 to
10 77-2704.17, 77-2704.20 to 77-2704.30, 77-2704.32, 77-2704.36,
11 77-2704.38 to 77-2704.48, 77-2704.50 to 77-2704.54, and 77-2704.56
12 to 77-2704.60.

13 Sec. 5. The following provisions shall not apply to
14 transactions occurring on and after January 1, 2010, and before
15 January 1, 2011, and transactions which would be exempt from tax
16 because of such provisions shall be subject to the tax imposed in
17 section 6 of this act:

18 (1) Subsection (10) of section 77-2701.16;

19 (2) Subsections (2), (3), and (4) of section 77-2701.24;

20 and

21 (3) Subdivision (3)(d) of section 77-2701.35.

22 Sec. 6. (1) There is hereby imposed a tax at the rate
23 specified in subdivision (5) of section 77-2701.02, on transactions
24 subject to this section.

25 (2) Any sales tax imposed under section 13-319, 13-2813,

1 or 77-27,142 shall not be applied to transactions subject to this
2 section.

3 Sec. 7. This act becomes operative on January 1, 2010.

4 Sec. 8. Original section 77-2701.02, Reissue Revised
5 Statutes of Nebraska, section 77-2701.35, Revised Statutes
6 Cumulative Supplement, 2008, and section 77-2701, Revised Statutes
7 Supplement, 2009, are repealed.

8 Sec. 9. Since an emergency exists, this act takes effect
9 when passed and approved according to law.